

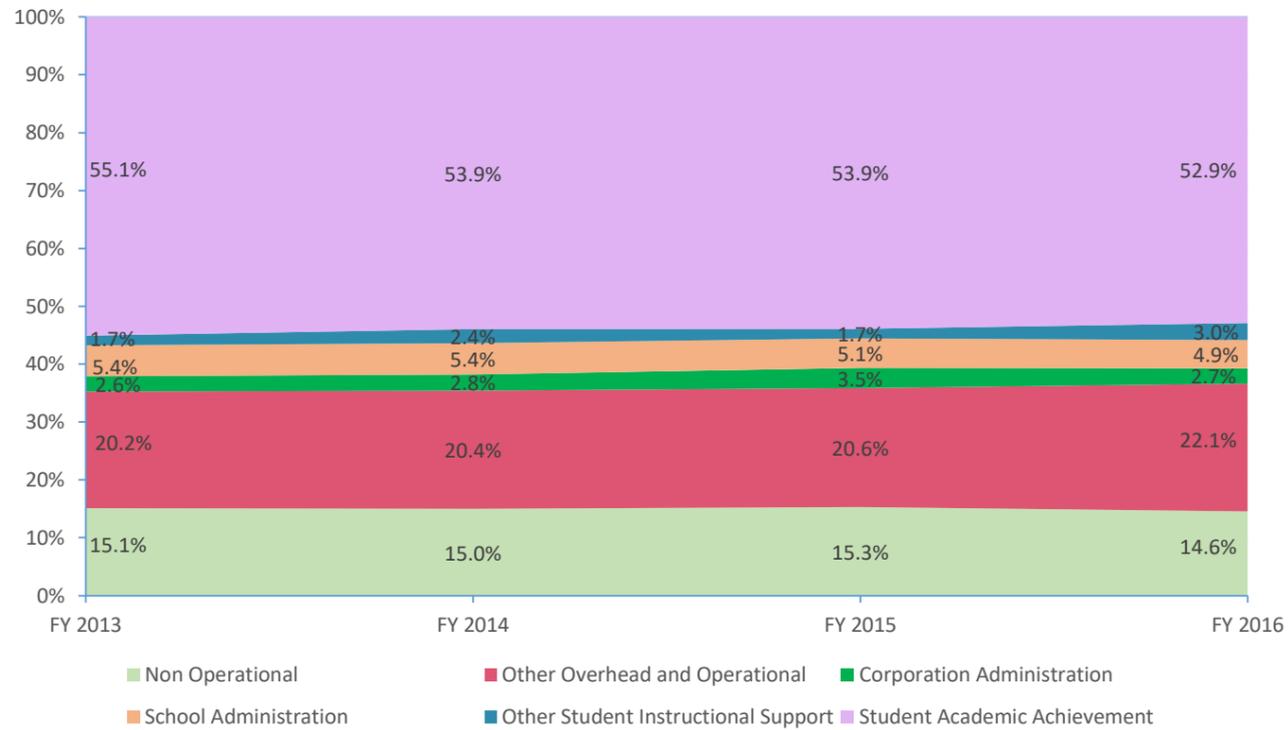
School Corporation Expenditures by Account
Biannual Financial Report Data
North Daviess Com Schools (1375)

Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$5,961,614	55.1%	\$6,349,228	51.7%	\$6,391,408	55.1%	\$6,340,541	53.9%	\$6,724,723	53.9%	\$6,559,535	52.9%
Student Instructional Support	\$684,898	6.3%	\$694,917	5.7%	\$816,452	7.0%	\$921,943	7.8%	\$843,099	6.8%	\$970,327	7.8%
Total	\$6,646,512	61.5%	\$7,044,145	57.3%	\$7,207,860	62.1%	\$7,262,484	61.8%	\$7,567,822	60.7%	\$7,529,862	60.7%

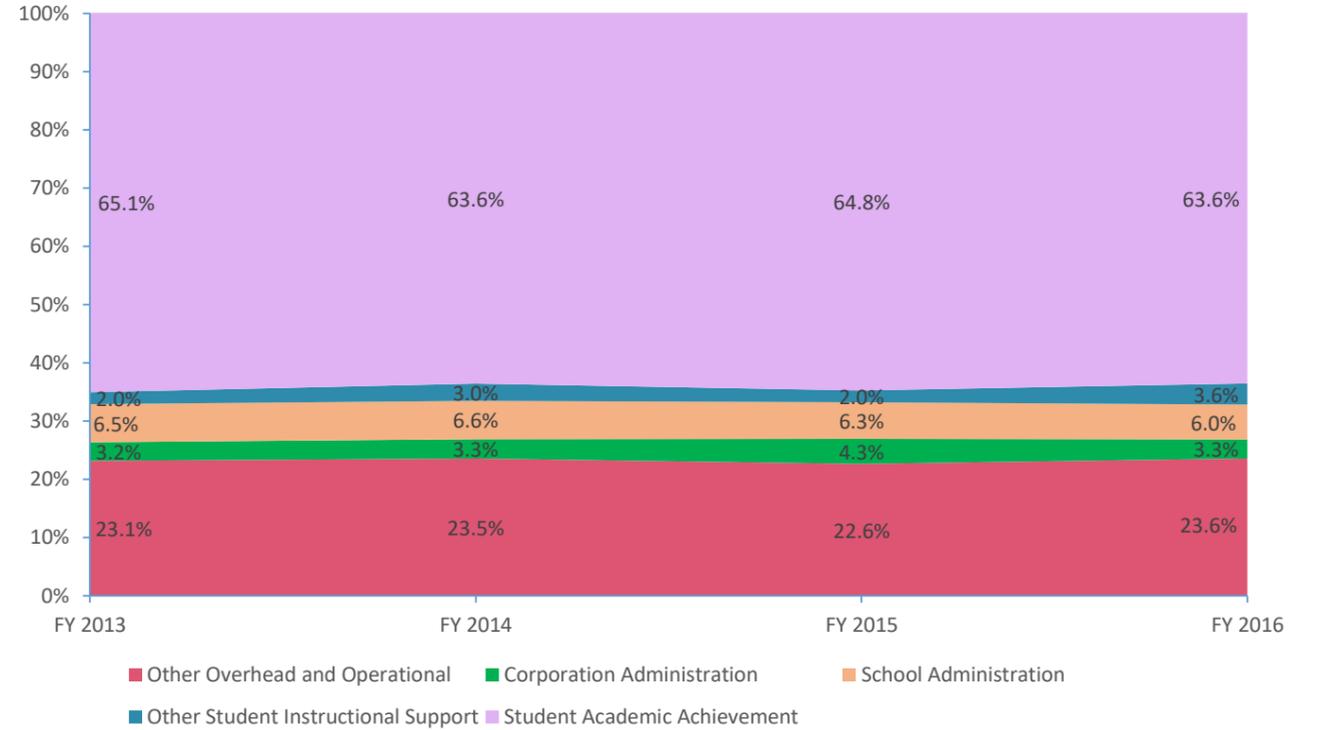
Non Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$2,189,641	20.3%	\$3,008,394	24.5%	\$2,645,136	22.8%	\$2,728,790	23.2%	\$2,999,884	24.0%	\$3,068,186	24.7%
Non Operational	\$1,976,726	18.3%	\$2,230,411	18.2%	\$1,753,334	15.1%	\$1,763,150	15.0%	\$1,910,029	15.3%	\$1,805,093	14.6%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$4,166,367	38.5%	\$5,238,805	42.7%	\$4,398,470	37.9%	\$4,491,940	38.2%	\$4,909,913	39.3%	\$4,873,278	39.3%

Grand Total	\$10,812,879		\$12,282,951		\$11,606,330		\$11,754,424		\$12,477,736		\$12,403,140	
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All Expenditures



Operational Expenditures Only³



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
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Account					Percent Change				
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$0	\$161,629	\$255,410	\$254,955	NA	57.7%	-0.2%
11100	Regular Programs	Elementary	\$1,906,956	\$2,649,741	\$2,840,822	\$2,787,025	46.2%	5.2%	-1.9%
11300	Regular Programs	High School	\$1,186,582	\$1,940,532	\$1,901,789	\$1,906,647	60.7%	-1.7%	0.3%
11420	Regular Programs	Vocational Education - Agriculture B	\$69,941	\$91,810	\$93,413	\$90,179	28.9%	-1.8%	-3.5%
11460	Regular Programs	Vocational Education - Occupational Home Economics	\$56,836	\$71,920	\$79,392	\$74,085	30.3%	3.0%	-6.7%
11470	Regular Programs	Vocational Education - Business Education	\$61,261	\$63,020	\$94,400	\$94,054	53.5%	49.2%	-0.4%
11910	Regular Programs	Other Regular Programs - Competency Testing	\$3,770	\$0	\$0	\$0	-100.0%	NA	NA
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$9,039	\$14,231	\$0	\$0	-100.0%	-100.0%	NA
12150	Special Programs	Gifted and Talented - High Ability Student Programs	\$0	\$22,638	\$34,714	\$33,753	NA	49.1%	-2.8%
14100	Summer School Programs	Elementary	\$5,914	\$6,536	\$6,183	\$8,539	44.4%	30.7%	38.1%
14300	Summer School Programs	High School	\$2,573	\$1,644	\$0	\$0	-100.0%	-100.0%	NA
16200	Remediation	Preventive Remediation	\$19,925	\$24,052	\$9,908	\$795	-96.0%	-96.7%	-92.0%
17100	Payments to Other Governmental Units Within State	Transfer Tuition	\$0	\$3,613	\$1,295	\$238	NA	-93.4%	-81.6%
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$39,738	\$26,272	\$28,535	\$62,740	57.9%	138.8%	119.9%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$564,646	\$1,060,709	\$0	\$0	-100.0%	-100.0%	NA
17500	Payments to Other Governmental Units Within State	Special Ed. - Interlocal Agreements	\$0	\$0	\$677,000	\$625,000	NA	NA	-7.7%
17900	Payments to Other Governmental Units Within State	Other	\$0	\$0	\$0	\$8,544	NA	NA	NA
22110	Instruction	Imp. of Instruction - Service Area Direction	\$0	\$33,090	\$13,089	\$7,779	NA	-76.5%	-40.6%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$471	\$0	\$1,217	\$0	-100.0%	NA	-100.0%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$0	\$1,000	\$0	\$399	NA	-60.1%	NA
22220	Instruction	Library/Media Services - School Library	\$81,845	\$101,707	\$65,001	\$51,461	-37.1%	-49.4%	-20.8%
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$64,309	\$0	\$239,789	\$262,345	307.9%	NA	9.4%
22360	Instruction	Instruc. Related Tech. - Network Support	\$280,749	\$0	\$97,491	\$136,272	-51.5%	NA	39.8%
22370	Instruction	Instruc. Related Tech. - Hardware Maintenance and Support	\$0	\$0	\$143,465	\$76,952	NA	NA	-46.4%
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$0	\$75,083	\$141,811	\$77,772	NA	3.6%	-45.2%
25560	Central Services	Textbks. for Rent/Resale - Public Information Services	\$144,239	\$0	\$0	\$0	-100.0%	NA	NA
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$308,371	\$0	\$0	\$0	-100.0%	NA	NA
60500	Category not Specified	Debt Service TBR-Transfers ECA Only	\$6,284	\$0	\$0	\$0	-100.0%	NA	NA
Student Academic Achievement Total			\$4,813,448	\$6,349,228	\$6,724,723	\$6,559,535	36.3%	3.3%	-2.5%
Student Instructional Support									
21210	Students	Guidance Services - Service Area Direction	\$2,486	\$0	\$0	\$0	-100.0%	NA	NA
21220	Students	Guidance Services - Counseling Services	\$112,235	\$153,840	\$154,789	\$161,611	44.0%	5.1%	4.4%
21340	Students	Health Services - Nurse Services	\$30,733	\$33,647	\$37,633	\$40,705	32.4%	21.0%	8.2%
21390	Students	Health Services - Other Health Services	\$2,501	\$1,500	\$14,021	\$164,328	6470.6%	10855.2%	1072.0%
21990	Students	Other Support Services Students - Other Student Services	\$0	\$0	\$2	\$0	NA	NA	-100.0%
24100	School Administration	Office of The Principal	\$361,884	\$387,964	\$471,354	\$446,816	23.5%	15.2%	-5.2%
24900	School Administration	Other Support Services - School Admin.	\$0	\$117,966	\$165,300	\$156,868	NA	33.0%	-5.1%
Student Instructional Support Total			\$509,839	\$694,917	\$843,099	\$970,327	90.3%	39.6%	15.1%
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$16,765	\$19,322	\$18,837	\$18,503	10.4%	-4.2%	-1.8%
23150	General Administration	Board of Education - Legal Services	\$8,504	\$2,601	\$161,298	\$38,077	347.8%	1363.9%	-76.4%
23160	General Administration	Board of Education - Promotion Expenses	\$359	\$794	\$1,366	\$757	111.2%	-4.7%	-44.6%
23190	General Administration	Board of Education - Other Governing Body Services	\$6,047	\$0	\$0	\$0	-100.0%	NA	NA
23210	General Administration	Executive Administration - Office of The Superintendent	\$152,638	\$176,554	\$185,681	\$200,070	31.1%	13.3%	7.7%
23220	General Administration	Executive Administration - Community Relations	\$2,954	\$0	\$1,194	\$8,507	188.0%	NA	612.6%
23230	General Administration	Executive Administration - Staff Relations and Negotiations	\$0	\$4,934	\$225	\$0	NA	-100.0%	-100.0%
25110	Central Services	Fiscal Services - Office of The Business Manager	\$0	\$58,192	\$66,173	\$57,837	NA	-0.6%	-12.6%
25192	Central Services	Fiscal Services - Other - Petty Cash	\$0	\$0	\$350	\$200	NA	NA	-42.9%
25300	Central Services	Printing, Pub., and Duplicating Services	\$1,071	\$922	\$100	\$145	-86.5%	-84.3%	44.2%
25720	Central Services	Personnel Services - Recruitment and Placement	\$0	\$0	\$0	\$5,272	NA	NA	NA
25750	Central Services	Personnel Services - Health Services	\$388	\$300	\$0	\$1,755	352.3%	485.0%	NA

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							2006 to 2016	2009 to 2016	2015 to 2016
25790	Central Services	Personnel Services - Other Personnel Services	\$0	\$800	\$0	\$0	NA	-100.0%	NA
25810	Central Services	Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$84,096	\$0	\$0	NA	-100.0%	NA
25840	Central Services	Admin. Tech. Services - Systems Operations	\$0	(\$56,898)	\$0	\$0	NA	100.0%	NA
25850	Central Services	Admin. Tech. Services - Network Support	\$0	\$52,365	\$0	\$0	NA	-100.0%	NA
25860	Central Services	Admin. Tech. Services - Hardware Maintenance And Support	\$0	\$124,112	\$0	\$0	NA	-100.0%	NA
25870	Central Services	Admin. Tech. Services - PD Costs For Admin. Tech. Pers.	\$0	\$99,628	\$0	\$0	NA	-100.0%	NA
25890	Central Services	Other Technology Services	\$0	\$84,900	\$0	\$0	NA	-100.0%	NA
26100	Operation and Maintenance of Plant Services	Service Area Direction	\$68,904	\$97,377	\$120,649	\$118,792	72.4%	22.0%	-1.5%
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$582,421	\$894,597	\$769,581	\$770,731	32.3%	-13.8%	0.1%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$8,300	\$6,065	\$12,239	\$8,254	-0.6%	36.1%	-32.6%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$111,898	\$160,376	\$199,040	\$93,072	-16.8%	-42.0%	-53.2%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$1,111	\$0	\$0	\$0	-100.0%	NA	NA
26500	Operation and Maintenance of Plant Services	Vehicle Maintenance (not buses)	\$580	\$1,699	\$1,304	\$1,689	191.4%	-0.6%	29.5%
26600	Operation and Maintenance of Plant Services	Security Services	\$3,106	\$0	\$0	\$0	-100.0%	NA	NA
26700	Operation and Maintenance of Plant Services	Insurance	\$91,755	\$94,722	\$111,758	\$117,349	27.9%	23.9%	5.0%
27010	Student Transportation	Service Area Direction	\$29,263	\$31,244	\$41,746	\$45,552	55.7%	45.8%	9.1%
27100	Student Transportation	Vehicle Operation	\$809	\$9,796	\$2,913	\$0	-100.0%	-100.0%	-100.0%
27200	Student Transportation	Monitoring Services	\$8,770	\$4,654	\$11,866	\$16,125	83.9%	246.5%	35.9%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$14,799	\$10,604	\$27,071	\$30,507	106.1%	187.7%	12.7%
27400	Student Transportation	Purchase of School Buses	\$0	\$0	\$143,403	\$351,975	NA	NA	145.4%
27500	Student Transportation	Insurance on Buses	\$0	\$0	\$4,857	\$6,867	NA	NA	41.4%
27700	Student Transportation	Contracted Transportation Services	\$417,001	\$452,676	\$467,711	\$545,285	30.8%	20.5%	16.6%
27900	Student Transportation	Other Student Transportation Services	\$66,083	\$126,436	\$81,850	\$83,445	26.3%	-34.0%	1.9%
27910	Student Transportation	Bus Driver Training	\$200	\$0	\$0	\$0	-100.0%	NA	NA
31100	Food Services Operations	Service Area Direction	\$0	\$0	\$3,332	\$6,493	NA	NA	94.8%
31200	Food Services Operations	Food Preparation and Dispensing	\$187,494	\$213,996	\$248,836	\$222,375	18.6%	3.9%	-10.6%
31400	Food Services Operations	Food Purchases	\$235,526	\$251,528	\$314,505	\$152,145	-35.4%	-39.5%	-51.6%
31900	Food Services Operations	Other Food Services	\$0	\$0	\$1,998	\$166,406	NA	NA	8230.6%
Overhead and Operational Total			\$2,016,743	\$3,008,394	\$2,999,884	\$3,068,186	52.1%	2.0%	2.3%
Non Operational									
33100	Community Service Operations	Direction of Community Services	\$4,082	\$5,843	\$0	\$0	-100.0%	-100.0%	NA
33200	Category not Specified	Community Recreation	\$78	\$2,349	\$0	\$0	-100.0%	-100.0%	NA
33400	Category not Specified	Athletic Coaches	\$120,825	\$150,004	\$162,827	\$190,918	58.0%	27.3%	17.3%
43000	Category not Specified	Professional Services	\$12,067	\$47,600	\$5,250	\$500	-95.9%	-98.9%	-90.5%
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$207,594	\$516,745	\$66,111	\$98,419	-52.6%	-81.0%	48.9%
45200	Building Acquisition, Construction and Improvement	Energy Savings Contracts	\$0	\$0	\$125,955	\$126,330	NA	NA	0.3%
45400	Building Acquisition, Construction and Improvement	Sports Facilities	\$27,052	\$28,674	\$39,313	\$6,603	-75.6%	-77.0%	-83.2%
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$184,805	\$93,077	\$226,155	\$175,198	-5.2%	88.2%	-22.5%
51100	Principal on Debt	Bonds	\$0	\$161,288	\$86,023	\$0	NA	-100.0%	-100.0%
51600	Principal on Debt	Other DLGF Approved Debt	\$0	\$8,698	\$0	\$0	NA	-100.0%	NA
52100	Interest on Debt	Bonds	\$182,911	\$22,632	\$0	\$0	-100.0%	-100.0%	NA
53100	Lease Rental	Buildings-Principal	\$1,195,500	\$1,193,500	\$1,197,145	\$1,205,413	0.8%	1.0%	0.7%
59200	Other Debt Services Obligations	Bank Fee	\$0	\$0	\$1,250	\$1,713	NA	NA	37.0%
Non Operational Total			\$1,934,914	\$2,230,411	\$1,910,029	\$1,805,093	-6.7%	-19.1%	-5.5%
Prorated by Fund									
26491 - SAA	NA	PERF - 2007 Account Code	\$24,890	\$0	\$0	\$0	NA	NA	NA
26491 - SIS	NA	PERF - 2007 Account Code	\$4,341	\$0	\$0	\$0	NA	NA	NA
26491 - O&O	NA	PERF - 2007 Account Code	\$3,741	\$0	\$0	\$0	NA	NA	NA
26491 - NO	NA	PERF - 2007 Account Code	\$1,057	\$0	\$0	\$0	NA	NA	NA
26492 - SAA	NA	Social Security - 2007 Account Code	\$244,388	\$0	\$0	\$0	NA	NA	NA
26492 - SIS	NA	Social Security - 2007 Account Code	\$38,278	\$0	\$0	\$0	NA	NA	NA
26492 - O&O	NA	Social Security - 2007 Account Code	\$49,761	\$0	\$0	\$0	NA	NA	NA

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26492 - NO NA Social Security - 2007 Account Code	\$9,249	\$0	\$0	\$0	NA	NA	NA
26494 - SAA NA Group Insurance - 2007 Account Code	\$829,642	\$0	\$0	\$0	NA	NA	NA
26494 - SIS NA Group Insurance - 2007 Account Code	\$123,882	\$0	\$0	\$0	NA	NA	NA
26494 - O&O NA Group Insurance - 2007 Account Code	\$112,040	\$0	\$0	\$0	NA	NA	NA
26494 - NO NA Group Insurance - 2007 Account Code	\$29,558	\$0	\$0	\$0	NA	NA	NA
26496 - SAA NA Unemployment Compensation - 2007 Account Code	\$16	\$0	\$0	\$0	NA	NA	NA
26496 - SIS NA Unemployment Compensation - 2007 Account Code	\$3	\$0	\$0	\$0	NA	NA	NA
26496 - O&O NA Unemployment Compensation - 2007 Account Code	\$2	\$0	\$0	\$0	NA	NA	NA
26496 - NO NA Unemployment Compensation - 2007 Account Code	\$1	\$0	\$0	\$0	NA	NA	NA
26498 - SAA NA Severance / Early Retirement Pay - 2007 Account Code	\$49,230	\$0	\$0	\$0	NA	NA	NA
26498 - SIS NA Severance / Early Retirement Pay - 2007 Account Code	\$8,555	\$0	\$0	\$0	NA	NA	NA
26498 - O&O NA Severance / Early Retirement Pay - 2007 Account Code	\$7,354	\$0	\$0	\$0	NA	NA	NA
26498 - NO NA Severance / Early Retirement Pay - 2007 Account Code	\$1,948	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total	\$1,537,935	\$0	\$0	\$0	NA	NA	NA